File No. 46 ~~24~~-42-1

194 2-43 (Legis)

Serial No.

Previous references.
Sp 64-41-166.

PRESERVED

Later references.

54

GR.S

Office of the Secretary to the Representative Assembly and Legislative Council

8. March 1943

SUBJECT.

~~Mechanical Lighters Act~~
The Mechanical Lighters (Excise Duty) Act, 1943
V of 1943

To: The Comptroller, Mysore Gazette
No RA 731 Legis 46: 42-1
Directs the publication of ——— in the
Mysore Gazette.

WD 04023—GPB—1,000—12-9-41

C.S. Murthy
2.3.43.

Mechanical Lighters Act

General and Revenue Secretariat | Ex File No. 64 of 1942. [App. F. III-2

Serial No.

From

The Secy to the Hon'ble the Resident

Letter No. 179/1941 13.7.1942.

Requests that Legislation for the levy and Collection of excise duty on Mechanical lighters produced in the State may be enacted in the State on the lines of the Mechanical Lighters (Excise Duty) Act, 1934, of British India.

Financial Secy's note on the letter

"For perusal in the 1st instance. There appears to be no grave objection to 'A' being considered though no revenue is likely to be realized and the Act will in reality be a dead letter."

Mr. J.R. Dewan

Intd. A.N.R 13.7.42

H.V.S 18.7.4

"A" Yes.

K.V.A 16.7.

N.M 16.7.42

Kind reference is invited to paras 51, 54, 56 and 66 of the notes in the Ex file 64-41, put up. The Legislative Section has already taken extracts from the notes in the said file and

NOTE—Cont. Sheet.

WD 04155—GPB—55,000—23-10-41

Mechanical Lighters Act

File No. 64 of 1942.

General and Revenue Secretariat

Serial No.

is taking separate action with reference to the drafting the necessary bill for the purpose. The Excise Commissioner had also opined (vide his letter dated 6th March 1942) that an Act in the State as in Br. India to regulate the manufacture and sale of mechanical lighters seems necessary. He has promised to submit a Report also in the matter which is awaited. vide para 6) (Exec-41) Pl 'A'

In the meanwhile this may merely be referred to the Legis Secretr for kindly noting down the orders and returning the file.

22/7

22/7 The Legislative Secretary may kindly note the orders in this file, and intimate in what stage the question stands now.

Office Please also put up Resy Letter d 9.4.34 referred to in P.2 D (On return of the file from Legis Secty)

22/7

Asst Legis Secy

It is being traced

Mechanical Lighters Act

Continuation Sheet. File No. / Current No. of Page.

The orders passed on the P.V.D. have been noted. The Bill is being drafted. Subs for perusal before returning the file.

24-7-42

24.7.42

Fire. Branch)

R L 1180. Mr 21. 42

Extract from file (Excise File No.64 of 41) re: Mechanical lighters.

1. Para 51:- A copy of the Government of India Mechanical Lighters (Excise Duty) Act, 1934, is contained in the volume put up herewith for kind perusal. There is no similar enactment in Mysore so far. If approved, the Legislative Section will be requested to take action to draft a bill adoption here.

(Intd.) C.G.R.
11-4-42.

2. Para 54:- Point No.1. It is necessary to have some legislation and if fiscal it will bring some revenue if it is manufactured.

(Intd.) A.N.R.
25-4-42.

3. Para 56:- Draft may be put up.

(Intd.) K.V.A.
25-4-42

4. Para 66:- Extracts may be taken from this file, and action taken separately in the Legis. Section in drafting of a bill.

(Intd.) C.G.R.
9-5-42

JN.
15-5-42

5. Extract from file (Excise file Nol 64-41-7) Re: Mechanical Lighters.

5. For perusal in the first instance. There appears to be no grave objection to "A" being ~~done~~ considered though no revenue is likely to be realised and the Act will in reality be a dead letter.

(Intd.) A.N.R.
13-7-42.

WD 06260—GPB—500 pads of 100 sheets each—20-3-42

H.

A draft Bill is put up for Consideration The Bill follows the British Indian Act of 1934

The rate of duty to be charged under Clause 3 of the Bill is a matter for the Consideration of the administration Section. The rate of 1-8-0 suggested in the draft Bill follows the rate Prescribed in the British Indian Act.

The penalties suggested also follow the Br. Indian Act.

Sd/- 25.7.42

Secy (A.L.)

BKR 25.7.42

Law Secy)

Cus 25-7-42

BKR 27.7.42

Asst Secy for Br Secy) Sd/- 27.7.42

Br. a) There was a letter from the Residency recently about this, which may be put up.

b) Are not our rates of Match Excise Duty the same as in British India?

GPR 28/4/42.

a) is put up — ~~no doubt~~ ~~omitted~~ this.

b) Yes.

Br 29.7 Reference is invited to the letter d. 13.7.42 from the Secy. in the linked file in which the desirability of passing this legislation early has been urged. The rate of duty here may be the same as in British India.

GPR 30/7

DS 30/7/42 Law Secy (A.L.) JLD 30/7/42

SECY. LAW DEPT. JULY 1942 GOVT OF MYSORE

WD 06260—GPB—500 pads of 100 sheets each—20-3-42

Continuation Sheet. File No. 1180/42 of 9/362 Page.
Current No.

1439

OFFICE OF THE MINISTER FOR LAW
AUG 10 1942
No. 1399

Further action has to be taken in the administration section. After the approval of His Highness has been obtained to proceed with the legislation, the Bill may be sent to this office in time to include the Bill, if considered by the admn. section necessary, in the list of business for the evening session of the Rd.

Secy 31.7.42
Rev & Ex

BDR 31.7.42
Asst Secy (in charge WC)

GDR 31/7
JDJ 31/7

Dy Secy
H Secy

GDR 6/8
JDJ 6/8

The case may perhaps be submitted to Minister & Dewan & circulated to Council.

GDR 7/8
JDJ 7/8

Dy Secy
Dewan
Hon'ble Ch. Secy

CHIEF SECRETARY. 8. AUG. 1942 GOVT OF H.E.H.

Submitted with a circulation memo

Sgd 13/8/42

Law Secy & Dewan

Sgd 10/8

Sgd 12/8

MM 12/8/42

Sgd 12/8

H 362

For Disposal by Circulation. **No. C. 254**

.....of 1942-43

GENERAL AND REVENUE SECRETARIAT

Council Matter.

Subject

The Mechanical Lighters (Excise Duty) Bill.

Circulated to the Council of Ministers.

By Order.

M. S. [illegible]
1595

14th August 1942. *Chief Secretary to Government.*

1340 / 15.8.42 **Minister for Finance and Revenue.** KC 18/8

Minister for Law. (Seen)

900 / 17.8.42 **Minister for Education.** JMD 18.8.42

1595 / 18/8 **Minister for Local Self-Government and Public Health.** 18.8.42

Financial Secy 1595

OFFICE OF THE MINISTER FOR FINANCE & REVENUE
28 AUG. 1942
No 1960

WD 06346—GPB—500—24-3-42

D. F. N.

The F.N. in duplicate is placed on file now. 21/8

D.F.N. Subd. 21/8

Dyer 21/8 Sd with a fresh typed copy

Sd with a fresh typed copy GPB 24/8

GPB 24/8

Dyer JMJ 26/8 D.F.N. Subd

KC 28/8

28/8 JMJ 28/8

FINAL NOTE BY THE MINISTER FOR FINANCE AND REVENUE.

Subject:—

Mechanical Lighters (Excise Duty) Bill.

These papers relate to the enactment of Legislation in the Mysore State providing for the imposition and collection of an Excise Duty on Mechanical Lighters on the lines of the one promulgated by the Government of India under the caption - "Mechanical Lighters (Excise Duty) Act, 1934."

Sometime ago, it was brought to the notice of this Government by the Collector, Salt Revenue, Madras, that Mechanical Lighters were being manufactured by some persons at Thirthahalli, Shimoga District, and the Hon'ble the Resident in Mysore requested this Government that all possible measures to prevent the illicit export of these articles to British India might be adopted. Necessary enquiries were, thereupon, made by the - Deputy Commissioner, Shimoga District, and action was taken to prevent their manufacture and sale in Thirthahalli as also to prevent their export outside the State. This was intimated to the Residency also.

The Residency has suggested in this connection that as the pooling arrangements with Indian States in regard to Match Excise apply equally to Mechanical Lighters, early action may be taken to enact legislation for the levy and collection of Excise Duty on Lighters produced in the State also, on the - lines of the Government of India Mechanical Lighters (Excise Duty) Act, 1934.

In these circumstances, it is considered necessary that an enactment on the lines of the British Indian Act referred to

R above should be introduced in this State. A Bill has accordingly been drafted with a view to place it before the ensuing Session of the Representative Assembly.

The Dewan and the other Ministers of Council have agreed to the above proposal. I solicit the gracious approval of His Highness thereto.

M. Anantharaman
Minister,
Finance & Revenue.

Bangalore,
28th August 1942.

Submitted to His Highness.

I submit herewith for His Highness's gracious approval a Final Note by the Minister, Finance and Revenue, on the subject of the proposed legislation to provide for the imposition and collection of an excise duty on mechanical lighters produced within the State, similar to that in force in British India.

K. Ananthasivan

MINISTER FOR FINANCE & REVENUE
in charge of the current duties of the Dewan.

Bangalore,
1st September 1942.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Introduction of legislation to provide for the imposition and collection of an excise duty on mechanical lighters produced within the State, similar to that in force in British India.

Order.

4/9/'42

No. 213

General and Revenue

Secretariat.

Case. 71362

SUBJECT :—

Introduction of legislation to provide fo the imposition and collection of an excise dut on mechancial lighters produced within the State, similar to that in force in British India.

(*)

14. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or ndications to the contrary, be ordinarily circulated to the Ministers for perusal after the issue of orders.

16. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after, to the Chief Secretary for circulation to the Ministers.

17. In all other cases, the files will first be circulated to the Ministers at Headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to Council of Ministers for perusal of His Highness' orders before/after issue of orders. (*Vide* Rules 14, 16 and 17 of the Subsidiary Rules for the conduct of business of Council in the Mysore Government Business Rules.) (*)

Chief Secretary to Government.

Through the Secretary to Government,

Financial.....Department.

Minister for Finance and Revenue. (Seen)

Minister for Law.

Minister for Education.

Minister for Local Self-Govt. and Public Health.

13.9.42

Br

Please take timely action re: sending Copies to R.A. etc.

This has to be referred to the Legis Section for further action after Circulation in the Council one later date for bringing the matter to ~~not~~ first

2278 11.9.

1347 11.9

2263 12/9

Fine Secy 15/9

NOTE.—Contn. sheet

WD 06360—GPB—500—23-3-42

General and Revenue Secretariat | File No. 2nd 362 of 194 | 152/42 | [App. F. III-2

Serial No.

This may be how referred to the Legis Section for necessary further action in respect of the inclusion of the bill in the agenda for the ensuing Session of R.A., in Consultation with the R.A. Office).

CPA 16/9

Sec R.A & d.C WC (2 Legs.)

CPA 17/9

BKR 19.9.42

A Statement of principles is submitted for approval

Sec RA Le)

18.9.42

BKR 18.9.42

Law Secy)

May be approved

Mrs Devaki Jain

Ku A

21.9.4

Cus 18-9-42

BKR 21-9.42

Cus 24-9-42

BKR 24.9.42

Mr 2.V.

It Bill may be included in list of business for R.A.

24.9.42

Mr 2.V.

NOTE—Cont. Sheet.

WD C4155—GPB—55,000—23-10-41

SECY. LAW DEPT. (313) ... 2 GOVT OF MYSORE

OFFICE OF THE ... FOR FINANCE & REVENUE 21 SEPT. 1942 No. 2519

The Mechanical Lighters (Excise Duty) Bill

File No. 152 | RL of 194 . | General and Revenue Secretariat

Serial No.

The principles of this Bill were placed before the R.A. on 15.10.42 and approved by the House.

Submitted for orders if the Bill may be published under orders of the Dewan under rule 36 of the Mysore Legislative Rules 1941.

Draft of a Statement of Objects and Reasons with notes on important clauses is put up for approval.

24 - 31/10/42

Permission is solicited for the Publication of the Bill under the orders of the Dewan under rule 36.

The St. of Principles will be adopted as the St. of Objects and Reasons. There does not appear to be any need for Notes on Clauses as the Provisions of this Bill are fairly clear & simple.

Sd/- 5.11.42

Legy Asstt.

BKR 5.11.42

Law Secy.

May be published

Dewan

5.11.42

BKR 5.11.42

SECY. LAW DEPT. 1941 GOVT OF MYSORE

3585

M.V.T.V

Please take action immediately

8/11/42

Sd/- 10-11-42

BKR 10-11-42

The Mechanical Lighters (Excise Duty) Bill

General and Revenue Secretariat
R. A. & L. C.

File No. 152/M of 194 . [App. F. III–2

Serial No.

A draft Notification is put up for approv

2N
11/11/42

Issue
Sd/-
11.11.42

To

The Compiler, Mysore Gazette

Issued No B.L. 561 - Legis 24-42-2 dated 11/12th Nov 1942

Direct publication of the Bill in the Gazette under Rule 36 of the Mysore Legislative Rule

There is only one Principle involved in the Bill, viz. of taxing mechanical lighters and if this is accepted by the Council, the Bill itself may not require scrutiny by a Select Committee

The following Motions are hereby suggested to be moved in the name of the Minister Finance & Revenue.

1. to introduce the Bill.

2. to move that the Bill be taken into Consideration by the Council at once [without reference to a Select Committee]

3. to move that the Bill be passed.

Sd/-
12.11.42

Secy
(Revenue)

BKR
13.11.42

Law Secy)

Minister Fin & Rev

Ans
13.11.42

BKR
16-11-42

Sd/- 16.11.42 16-11-42

13.11.42

OFFICE OF THE MINISTER FOR FINANCE & REVENUE
14 NOV. 1942
No. 3848

SECY. LAW DEPT. 5086 GOVT OF MYSORE

NOTE—Contn. Sheet

Mr. T.V.

Re Mechanical Lighters (Excise Duty) Bill

File No. 1521 RL of 194 .

General and Revenue Secretariat R. A. & L. C.

Serial No.

This Bill was introduced in the legislative council on 10-12-42 and passed by it. A copy of the Bill as passed has been signed by the president and is submitted herewith

A & F. N is also submitted for approval

DEWAN'S OFFICE
2. [illegible] 1943
NO 5944

SECY. LAW DEPT.
7728
2 [illegible] 1942
GOVT OF MYSORE

OFFICE OF THE MINISTER FOR FINANCE & REVENUE
26 DEC 1942
No 4995

Signed F.N. duplicate is placed below.

23/12/42

23/12

Law Secy)

D. F. N. is submitted

24-12-42

Minister for Rev & Fin

27.12.42

S. N. submitted

2-1-43

Dewan

2.1.43

FINAL NOTE BY THE MINISTER FOR FINANCE AND REVENUE.

Subject:— " Promulgation of the Mechanical Lighters (Excise Duty)Bill."

On the 4th September 1942, His Highness was graciously pleased to approve of the proposal to introduce the Mechanical Lighters (Excise Duty) Bill before the Representative Assembly.

The statement of general principles of the Bill was accordingly placed before the Representative Assembly in October 1942 and approved by that Chamber. The Bill was thereafter introduced in the Legislative Council at its recent Session in December 1942 and was passed by it. A copy of the Bill as passed by the Legislative Council and signed by the President, in accordance with Standing Order 44 of the Mysore Legislative Council Standing Orders is submitted herewith.

I solicit the gracious sanction of His Highness to promulgate the Bill into law.

K V Venkatarama

Minister,
Finance and Revenue.

Camp:Bhadravati,
29th December 1942.

Submitted to His Highness.

I submit herewith a Final Note by the Minister for Finance and Revenue on the subject of the promulgation into law of the Mechanical Lighters (Excise Duty) Bill for His Highness's gracious sanction.

N. Madhava Rau

DEWAN.

Bangalore,

2nd January 1943.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Promulgation into law of the Mechanical Lighters (Excise Duty) Bill.

Order.

6/1/43.

No-475

General and Revenue

Secretariat.

C 619

SUBJECT:—

Promulgation into law of the Mechanical Lighters (Excise Duty) Bill.

(*)

14. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Ministers for perusal after the issue of orders.

16. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after, to the Chief Secretary for circulation to the Ministers.

17. In all other cases, the files will first be circulated to the Ministers at Headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to Council of Ministers for perusal of His Highness' orders before/after issue of orders. (*Vide* Rules 14, 16 and 17 of the Subsidiary Rules of the Mysore Government Business Rules.) (*)

Chief Secretary to Government.

Through the Secretary to Government,

Law ~~Financial~~...Department.

7-1-43

5419
9.1.43

Minister for Finance and Revenue.

8.

5988
8.1.

Minister for Law.

8/1

3313
9.1

Minister for Education.

11.1.43

5322
12.1.43

Minister for Local Self-Govt. and Public Health.

13.1.63.

Law Sec copies

13/1

15-1-43

15.1.43 15.1.43

NOTE.—Contn. sheet

WD 0718—GPB—1,000—11-9-42

Mechanical Lighters (Excise Duty) Act 1943

General and Revenue Secretariat
R. A. & L. C.

File No. 152/M- of 194 . [App. F. III–2

Serial No.

The gracious assent of His Highness the Maharaja was accorded on 6-1-43 to promulgate the Bill into law.

A draft G.O. directing publication of the Act as Act No II of 1943 is submitted for approval.

DV. 18-1-43
BVN 18/1

May be approved.
BVR 18.1.43

LEGY. LAW DEPT. 8514 GOVT OF MYSORE

Law Secy
18/1/43

DSpm
BVR 18-1-43

To the compiler Mysore Gazette
No RL 731- Legis 46-42-1 dated 18-1-43
directs publication of the Act in part IV of the Gazette.
The Act has been published in part IV of the gazette dated 21-1-43.
A printed copy of the Act is put up herewith.
If approved, the file will be recorded.

DV. 1-3-43
BVN 1/3

Sm 1.3.43

A

OFFICE OF THE SECRETARY 1-3-43 1943 REPRESENTATIVE ASSEMBLY

NOTE—Contn. Sheet

The reply to this communication should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

Ex 64-41-7

No. F.179/1941.

OFFICE OF THE ... FOR FINANCE & REVENUE 14 JUL 1942 No. 406

FROM OFFICE 15. JUL. 1942 NO 614 To

FINANCIAL BRANCH H. 2000 14-7-42

THE SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

The Secretary to the Government of Mysore,
Financial Department, Bangalore.

Ex 64 — 41 —

Dated Bangalore, the 13th July *194* 2.

Subject:- Mechanical lighters - alleged illicit manufacture in Mysore State.

SIR,

I am directed to refer to your letter No.Pol.2065/Ex. 64-41-6 dated the 2nd May 1942, and to say that the Government of India state that the pooling arrangements with Indian States in regard to Match Excise apply equally to mechanical lighters, vide paragraph 2 of letter from this Residency No.C/2065/23-1942 dated the 9th April 1934. Mysore is one of the pooling States and according to its agreement should, strictly speaking, have made provision as a precautionary measure to levy an excise duty on mechanical lighters produced within the State similar to that in force in British India. But it appears from your letter under reference that the Mysore Government have not yet enacted any legislation either prohibiting the manufacture of lighters without license or prescribing the levy and recovery of excise duty on them.

2. In the absence of such legislation, it is doubtful whether the action stated to have been taken by the Deputy Commissioner, Shimoga, would really be effective, nor can any importance be attached to the assurances said to have been given by the local manufacturers. Moreover the acute shortage of potassium chlorate and phosphorous and the consequent rise in the price of matches would certainly encourage the mechanical lighters industry, to the

detriment of revenue from matches, unless such manufacture is made uneconomical by the imposition of excise duty.

3. I am therefore to request that if the Government of Mysore see no objection they may kindly enact legislation for the levy and collection of excise duty on lighters produced in the State on the lines of the Mechanical Lighters (Excise Duty) Act, 1934. If consequent upon such legislation any excise duty is levied and recovered on mechanical lighters, it may be retained by the Mysore Government.

A

I have the honour to be,

Sir,

Your obedient servant,

Secretary to the Resident in Mysore.

H&P

THE MECHANICAL LIGHTERS (EXCISE DUTY) BILL.
(Statement of Principles.)

In order to prevent any abnormal development in the manufacture of mechanical lighters, which was expected to result from the imposition of a duty on matches, an Act was passed in 1934 in British India imposing an excise duty on such lighters. The pooling arrangements in regard to the excise duty on matches between British India and Mysore apply to mechanical lighters also. No statutory provision has been made in the State to levy excise duty on mechanical lighters, apparently due to the fact that such lighters are not manufactured in the State.

Recently, however, cases have come to the notice of Government of the manufacture of these lighters and it has therefore become necessary to have an Act levying an excise duty on them.

The present Bill is intended to provide for such levy at the rate of one rupee and eight annas on every lighter manufactured in Mysore and issued for sale.

THE MECHANICAL LIGHTERS (EXCISE DUTY) BILL.

A Bill to provide for the Imposition and Collection of an Excise Duty on Mechanical Lighters.

WHEREAS it is expendient to impose an excise duty on mechanical lighters, and to provide for the collection thereof; It is hereby enacted as follows:—

Short title and extent.

1. (i) This Act may be called the Mechanical Lighters (Excise Duty) Act, 194 .

(ii) It extends to the whole of Mysore.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,:—

(*a*] "manufactory" means any premises where in mechanical lighters are manufactured;

(*b*) "mechanical lighter" means any mechanical or chemical contrivance for causing ignition, which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a manufactory in an incomplete state or requiring for its completion the addition of a flint; and

(*c*) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory.

Imposition of duty.

3. A duty of excise at the rate of *one rupee and eight annas* per lighter shall be levied on every mechanical lighter manufactured in any manufactory in Mysore and issued out of such manufactory after the commencement of this Act, and shall be payable by the owner of the manufactory.

Recovery of duty with penalty.

4. (*i*) If any duty payable under Section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding three times the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(*ii*) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

Issue from manufactory

5. No person shall issue any mechanical lighter out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the Government.

Powers of Government to prohibit import.

6. The Government, may, by notification in the official Gazette, prohibit absolutely, or with such exceptions as it thinks fit, the bringing of mechanical lighters into Mysore from British India or from any specified Indian State.

Prohibition of manufacture without license.

7. From such dates as may be fixed by the Government by notification in the official Gazette in this behalf, no person shall manufacture mechanical lighters in Mysore except under and in accordance with a license to manufacture issued under this Act.

Penalty for issue from manufactory in contravention of Section 5.

8. Whoever contravenes the provisions of Section 5 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for import in contravention of Act.

9. (i) Whoever, in contravention of any notification made under Section 6, imports, or attempts to import, mechanical lighters into Mysore, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to three times the amount of the duty which would be payable on the mechanical lighters if they were liable to duty in Mysore or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

(ii) Whoever abets an offence punishable under sub-section (i) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in Section 116 of the Indian Penal Code, as in force in Mysore, be punishable with the punishment provided for the offence.

Penalty for manufacture without license.

10. Whoever, without a license to manufacture, or in contravention of the terms of such license, manufactures mechanical lighters, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

11. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act, or the rules to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Power of Courts to order forfeiture.

12. Any Court trying an offence under this Act may order that any mechanical lighters, together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to the Government.

Power of Government to make rules.

13. (1) The Government may, by notification in the official Gazette, make rules to carry into effect the purposes and objects of this Act.

(ii) In particular, and without prejudice to the generality of the foregoing power, such rules may—

Rules framed in British India are contained in the Gazette of India, Vol. I. page 1141.

(*a*) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(*b*) provide for the distinguishing of mechanical lighters which have been manufactured under license, or on which duty has been paid, or which are exempt from duty under this Act;

(*c*) regulate the issue of mechanical lighters out of any manufactory;

(*d*) impose on the owners of manufactories and on persons engaged in the sale of mechanical lighters the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(*e*) provide for the issuing licenses, the form and the conditions of licenses, and the fees to be charged therefor;

(*f*) provide for the detention of mechanical lighters for the purpose of exacting the duty, the confiscation, otherwise than under Section 12, of articles in respect of which breaches of the Act or rules have been committed, and the disposal of articles so detained or confiscated;

(*g*) authorise and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of mechanical lighters; and

(*h*) authorise and regulate the composition of offences against, or liabilities incurred under, the Act and rules, including composite payment in lieu of duty.

(iii) In making any rule under this section, the Government may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

18. THE MECHANICAL LIGHTERS (EXCISE DUTY) BILL.

Statement of Principles.

In order to prevent any abnormal development in the manufacture of mechanical lighters, which was expected to result from the imposition of a duty on matches, an Act was passed in 1934 in British India imposing an excise duty on such lighters. The pooling arrangements in regard to the excise duty on matches between British India and Mysore apply to mechanical lighters also. No statutory provision has been made in the State to levy excise duty on mechanical lighters, apparently due to the fact that such lighters are not manufactured in the State.

Recently, however, cases have come to the notice of Government of the manufacture of these lighters and it has therefore become necessary to have an Act levying an excise duty on them.

The present Bill is intended to provide for such levy at the rate of one rupee and eight annas on every lighter manufactured in Mysore and issued for sale.

THE MECHANICAL LIGHTERS (EXCISE DUTY) BILL.

A Bill to provide for the Imposition and Collection of an Excise Duty on Mechanical Lighters.

WHEREAS it is expedient to impose an excise duty on mechanical lighters, and to provide for the collection thereof;

It is hereby enacted as follows:—

Short title and extent.

1. (i) This Act may be called the Mechanical Lighters (Excise Duty) Act, 194

(ii) It extends to the whole of Mysore.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context :—

(*a*) "manufactory" means any premises wherein mechanical lighters are manufactured;

(*b*) "mechanical lighter" means any mechanical or chemical contrivance for causing ignition, which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a manufactory in an incomplete state or requiring for its completion the addition of a flint; and

(*c*) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory.

Imposition of duty.

3. A duty of excise at the rate of *one rupee and eight annas* per lighter shall be levied on every mechanical lighter manufactured in any manufactory in Mysore and issued out of such manufactory after the commencement of this Act, and shall be payable by the owner of the manufactory.

Recovery of duty with penalty.

4. (*i*) If any duty payable under Section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding three times the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(*ii*) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

Issue from manufactory.

5. No person shall issue any mechanical lighter out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the Government.

Powers of Government to prohibit import.

6. The Government may, by notification in the official Gazette, prohibit absolutely, or with such exceptions as it thinks fit, the bringing of mechanical lighters into Mysore from British India or from any specified Indian State.

Prohibition of manufacture without licence.

7. From such dates as may be fixed by the Government by notification in the official Gazette in this behalf, no person shall manufacture mechanical lighters in Mysore except under and in accordance with a licence to manufacture issued under this Act.

Penalty for issue from manufactory in contravention of Section 5.

8. Whoever contravenes the provisions of Section 5 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for import in contravention of Act.

9. (i) Whoever, in contravention of any notification made under Section 6, imports, or attempts to import, mechanical lighters into Mysore, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to three times the amount of the duty which would be payable on the mechanical lighters if they were liable to duty in Mysore, or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

(ii) Whoever abets an offence punishable under sub-section (i) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in Section 116 of the Indian Penal Code, as in force in Mysore, be punishable with the punishment provided for the offence.

Penalty for manufacture without licence.

10. Whoever, without a licence to manufacture, or in contravention of the terms of such licence, manufactures mechanical lighters, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

11. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act, or the rules to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Power of Courts to order forfeiture.

12. Any Court trying an offence under this Act may order that any mechanical lighters, together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to the Government.

Power of Government to make rules.

13. (i) The Government may, by notification in the official Gazette, make rules to carry into effect the purposes and objects of this Act.

Rules framed in British India are contained in the Gazette of India, Pt. I, page 1141.

(ii) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(*b*) provide for the distinguishing of mechanical lighters which have been manufactured under licence, or on which duty has been paid, or which are exempt from duty under this Act;

(*c*) regulate the issue of mechanical lighters out of any manufactory;

(*d*) impose on the owners of manufactories and on persons engaged in the sale of mechanical lighters the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(*e*) provide for the issuing of licenses, the form and the conditions of licenses, and the fees to be charged therefor;

(*f*) provide for the detention of mechanical lighters for the purpose of exacting the duty, the confiscation, otherwise than under Section 12, of articles in respect of which breaches of the Act or rules have been committed, and the disposal of articles so detained or confiscated;

(*g*) authorise and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of mechanical lighters; and

(*h*) authorise and regulate the composition of offences against, or liabilities incurred under, the Act and rules, including composite payments in lieu of duty.

(iii) In making any rule under this section, the Government may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

Fair copy

COUNCIL OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. [illegible]/Legis-24-42-2 General and Revenue Secretariat,

Dated Bangalore, 11th/12th Nov 1942.

NOTIFICATION

Under the provisions of rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying Mechanical Lighters (Excise duty) Bill together with the Statement of Objects and Reasons.

By Order,

[signature]

Jr Secretary to Government,
Law Department.

To

The Compiler, Mysore Gazette, for publication in Part IV of the Gazette and supply of 350 copies to the Secretariat.

Copy forwarded to the Translation Branch

Cp

THE MECHANICAL LIGHTERS (EXCISE DUTY) BILL.

A Bill to provide for the Imposition and Collection of an Excise Duty on Mechanical Lighters.

As Passed by the Legislative Council.

WHEREAS it is expedient to impose an excise duty on mechanical lighters, and to provide for the collection thereof;

It is hereby enacted as follows:—

Short title and extent.

1. (i) This Act may be called the Mechanical Lighters (Excise Duty) Act, 194 .

(ii) It extends to the whole of Mysore.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context:—

(*a*) "manufactory" means any premises wherein mechanical lighters are manufactured;

(*b*) "mechanical lighter" means any mechanical or chemical contrivance for causing ignition, which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a manufactory in an incomplete state or requiring for its completion the addition of a flint; and

(*c*) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory.

Imposition of duty.

3. A duty of excise at the rate of *one rupee and eight annas* per lighter shall be levied on every mechanical lighter manufactured in any manufactory in Mysore and issued out of such manufactory after the commencement of this Act, and shall be payable by the owner of the manufactory.

Recovery of duty with penalty.

4. (*i*) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding three times the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(*ii*) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition

to, and not in substitution for, any other penalty incurred under this Act.

Issue from manufactory.

5. No person shall issue any mechanical lighter out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the Government.

Powers of Government to prohibit import.

6. The Government may, by notification in the official Gazette, prohibit absolutely, or with such exceptions as it thinks fit, the bringing of mechanical lighters into Mysore from British India or from any specified Indian State.

Prohibition of manufacture without licence.

7. From such dates as may be fixed by the Government by notification in the official Gazette in this behalf, no person shall manufacture mechanical lighters in Mysore except under and in accordance with a licence to manufacture issued under this Act.

Penalty for issue from manufactory in contravention of section 5.

8. Whoever contravenes the provisions of section 5 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for import in contravention of Act.

9. (i) Whoever, in contravention of any notification made under section 6, imports, or attempts to import, mechanical lighters into Mysore, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to three times the amount of the duty which would be payable on the mechanical lighters if they were liable to duty in Mysore, or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

(ii) Whoever abets an offence punishable under sub-section (i) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code, as in force in Mysore, be punishable with the punishment provided for the offence.

Penalty for manufacture without licence.

10. Whoever, without a licence to manufacture, or in contravention of the terms of such licence, manufactures mechanical lighters, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

11. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act, or the rules to supply, or knowingly supplies

false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

Power of Courts to order forfeiture.

12. Any Court trying an offence under this Act may order that any mechanical lighters, together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to the Government.

Power of Government to make rules.

13. (i) The Government may, by notification in the official Gazette, make rules to carry into effect the purposes and objects of this Act.

(ii) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(*b*) provide for the distinguishing of mechanical lighters which have been manufactured under licence, or on which duty has been paid, or which are exempt from duty under this Act;

(*c*) regulate the issue of mechanical lighters out of any manufactory;

(*d*) impose on the owners of manufactories and on persons engaged in the sale of mechanical lighters the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(*e*) provide for the issuing of licences, the form and the conditions of licences, and the fees to be charged therefor;

(*f*) provide for the detention of mechanical lighters for the purpose of exacting the duty, the confiscation, otherwise than under section 12, of articles in respect of which breaches of the Act or rules have been committed, and the disposal of articles so detained or confiscated;

(g) authorise and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of mechanical lighters; and

(h) authorise and regulate the composition of offences against, or liabilities incurred under, the Act and rules, including composite payments in lieu of duty.

(iii) In making any rule under this section, the Government may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

S H Chandrasekharaiya
16/12

PRESIDENT.
Legislative Council.

BDR
16.12.42

475

SUBJECT. - Mechanical Lighters (Excise Duty) Bill.

These papers relate to the enactment of ~~a~~ Legislation in the Mysore State providing for the imposition and collection of an Excise Duty on Mechanical Lighters ~~following~~ on the lines of the one promulgated by the Government of India under the caption "~~The Government of India~~ Mechanical Lighters(Excise Duty) Act, 1934."

Some time ago, it was brought to the notice of this Government by the Collector, Salt Revenue in Madras, that Mechanical Lighters were being manufactured by some persons at Thirthahalli, ~~Hassan~~ Shimoga District, and the Hon'ble the Resident in Mysore requested that all possible measures to prevent the illicit export of these articles to the British India might be adopted. Necessary enquiries were ~~made~~ thereupon conducted by the Deputy Commissioner, ~~Hassan~~ Shimoga District, and action was taken to prevent their manufacture and sale in Thirthahalli as also to prevent their export outside the State. This was ~~reported~~ intimated to the Residency also.

The Residency ~~again addressed this Government to say that the Government of India state in the matter:~~ have also suggested to us in this connection

~~that~~ as the pooling arrangements with Indian States in regard to Match Excise apply equally to Mechanical Lighters,..... ~~and that Mysore is one of the pooling States~~

~~and according to its agreement should, strictly~~ speaking, have made provision as a precautionary measure to levy an Excise Duty on Mechanical Lighters produced within the State similar ~~to that in force in British India.~~

~~In continuation, the Residency also request as follows:-~~

~~"That if the Government of Mysore see no objection, they may kindly enact legis~~ early action may be taken to enact. legislation for the levy and collection of Excise Duty on Lighters produced in the State also on the lines of the Govt of India Mechanical Lighters (Excise Duty) Act, 1934.

In the circumstances it is ~~therefore felt~~ considered necessary that an enactment on the lines of the British Indian Act referred to above ~~is necessary~~ should be introduced in this State also. ~~therefore~~ accordingly A Bill has been drafted with a view to place it before the ensuing Session of the R.A.

The Dewan and ~~other~~ the other Ministers of Council ~~The Bill has been approved by me as also~~ have agreed to the above proposal. ~~the other Ministers and the Dewan~~ I solic the gracious approval of His Highness thereto.

MINISTER FOR FINANCE AND REVENUE.

16/1

THE MECHANICAL LIGHTERS (EXCISE DUTY) BILL.

Statement of Principles.

In Order to prevent any abnormal development in the manufacture of mechanical lighters, which was expected to result from the imposition of a duty on matches, an Act was passed in 1934 in British India imposing an excise duty on such lighters. ~~Though~~ the pooling arrangements in regard to the excise duty on matches between British India and ~~certain Indian States~~ (~~of which~~) Mysore ~~is one~~, apply to mechanical lighters also, ~~a~~ similar action was not taken here then as there was no manufacture of these lighters in Mysore.

Recently, however, cases have come to the notice of Government of the manufacture of these lighters and it has therefore become necessary to have an Act levying an excise duty on them.

The present Bill is intended to provide for such levy at the rate of one rupee and eight annas on every lighter manufactured in Mysore and issued for sale.

No provision has been made in the Statute to levy Excise Duty on mechanical lighters, apparently due to the fact that such lighters are not manufactured in the State.

17. THE PENALTIES (Enhancement) AMENDMENT BILL.

Statement of Principles.

Section 5 of the Penalties (Enhancement) Act, 1942, provides, in certain circumstances, for enhanced penalties for a contravention of the provision of rule 35 of the Defence of India Rules, as applied to Mysore. It is considered desirable to make it clear that the contravention contemplated is of the rule as amended from time to time. It is also considered necessary to provide that a person, who attempts to contravene, or abets, or attempts to abet, or does any act preparatory to, a contravention of, the said rule 35 should also become liable for enhanced penalties in the circumstances in which section 5 will apply.

This Bill has been brought forward to effect these changes and is based on the Penalties (Enhancement) Third Amendment Ordinance, 1942, of British India.

THE PENALTIES (Enhancement) AMENDMENT BILL.

WHEREAS it is expedient to amend the Penalties (Enhancement) Act 1942 (XXV of 1942);

It is hereby enacted as follows:—

1. (1) This Act may be called the Penalties (Enhancement) Amendment Act, 1942.

(2) It shall come into force at once.

2. In section 5 of the Penalties (Enhancement) Act, 1942:—

(*a*) after the word "provisions" the words "for the time being in force" shall be inserted;

(*b*) after the words "Defence of India Rules, as applied to Mysore", the words and figures "or is deemed under rule 121 of the said Rules to have contravened any such provision" shall be inserted;

(*c*) for the words "the said rule," the words "the said Rules" shall be substituted.

18. THE MECHANICAL LIGHTERS (EXCISE DUTY) BILL.

Statement of Principles.

Statement of objects and Reasons

In order to prevent any abnormal development in the manufacture of mechanical lighters, which was expected to result from the imposition of a duty on matches, an Act was passed in 1934 in British India imposing an excise duty on such lighters. The pooling arrangements in regard to the excise duty on matches between British India and Mysore apply to mechanical lighters also. No statutory provision has been made in the State to levy excise duty on mechanical lighters, apparently due to the fact that such lighters are not manufactured in the State.

Recently, however, cases have come to the notice of Government of the manufacture of these lighters and it has therefore become necessary to have an Act levying an excise duty on them.

The present Bill is intended to provide for such levy at the rate of one rupee and eight annas on every lighter manufactured in Mysore and issued for sale.

The remaining statement pertaining to the Bill are indicated in the notes on clauses appended hereto

THE MECHANICAL LIGHTERS (EXCISE DUTY) BILL.

A Bill to provide for the Imposition and Collection of an Excise Duty on Mechanical Lighters.

WHEREAS it is expedient to impose an excise duty on mechanical lighters, and to provide for the collection thereof;

It is hereby enacted as follows:—

Short title and extent.

1. (i) This Act may be called the Mechanical Lighters (Excise Duty) Act, 194 .

(ii) It extends to the whole of Mysore.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context:—

(*a*) "manufactory" means any premises wherein mechanical lighters are manufactured;

(*b*) "mechanical lighter" means any mechanical or chemical contrivance for causing ignition, which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a manufactory in an incomplete state or requiring for its completion the addition of a flint; and

(*c*) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory.

Imposition of duty.

3. A duty of excise at the rate of *one rupee and eight annas* per lighter shall be levied on every mechanical lighter manufactured in any manufactory in Mysore and issued out of such manufactory after the commencement of this Act, and shall be payable by the owner of the manufactory.

Recovery of duty with penalty.

4. (*i*) If any duty payable under Section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding three times the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(*ii*) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

Issue from manufactory.

5. No person shall issue any mechanical lighter out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the Government.

Powers of Government to prohibit import.

6. The Government may, by notification in the official Gazette, prohibit absolutely, or with such exceptions as it thinks fit, the bringing of mechanical lighters into Mysore from British India or from any specified Indian State.

Prohibition of manufacture without licence.

7. From such dates as may be fixed by the Government by notification in the official Gazette in this behalf, no person shall manufacture mechanical lighters in Mysore except under and in accordance with a licence to manufacture issued under this Act.

Penalty for issue from manufactory in contravention of Section 5.

8. Whoever contravenes the provisions of Section 5 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for import in contravention of Act.

9. (i) Whoever, in contravention of any notification made under Section 6, imports, or attempts to import, mechanical lighters into Mysore, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to three times the amount of the duty which would be payable on the mechanical lighters if they were liable to duty in Mysore, or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

(ii) Whoever abets an offence punishable under sub-section (i) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in Section 116 of the Indian Penal Code, as in force in Mysore, be punishable with the punishment provided for the offence.

Penalty for manufacture without licence.

10. Whoever, without a licence to manufacture, or in contravention of the terms of such licence, manufactures mechanical lighters, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

11. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act, or the rules to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Power of Courts to order forfeiture.

12. Any Court trying an offence under this Act may order that any mechanical lighters, together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to the Government.

Power of Government to make rules.

13. (i) The Government may, by notification in the official Gazette, make rules to carry into effect the purposes and objects of this Act.

Rules framed in British India are contained in the Gazette of India, Pt. I, page 1141.

(ii) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(*b*) provide for the distinguishing of mechanical lighters which have been manufactured under licence, or on which duty has been paid, or which are exempt from duty under this Act;

(*c*) regulate the issue of mechanical lighters out of any manufactory;

(*d*) impose on the owners of manufactories and on persons engaged in the sale of mechanical lighters the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(*e*) provide for the issuing of licenses, the form and the conditions of licenses, and the fees to be charged therefor;

(*f*) provide for the detention of mechanical lighters for the purpose of exacting the duty, the confiscation, otherwise than under Section 12, of articles in respect of which breaches of the Act or rules have been committed, and the disposal of articles so detained or confiscated;

(*g*) authorise and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of mechanical lighters; and

(*h*) authorise and regulate the composition of offences against, or liabilities incurred under, the Act and rules, including composite payments in lieu of duty.

(iii) In making any rule under this section, the Government may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Order No. RL 73/ Legis 46-42-1 Dated, Bangalore, 18th Jan 1943

Ordered that the accompanying Mechanical Lighters (Excise Duty) Act, 1943

which received the assent of His Highness the Maharaja, on the 6th day of January 1943, be published as Act No. V of 1943, in the *Mysore Gazette*, for general information.

18.1.43 *General Secretary to Government.*
Law Department

To

(1) The Compiler, *Mysore Gazette*, for publication in Part IV of the Gazette, in English and Kannada and for supply of spare copies in English and Kannada, as per standing orders.

(2) Copy to the Translation Section

Fair copy

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

ORDER NO. RL 73/ Legis 46-42-1

Dated, Bangalore, 19th January 1943.

Ordered that the accompanying Mechanical Lighters (Excise Duty) Act, 1943 which received the assent of His Highness the Maharaja, on the 6th day of January 1943, be published as Act No.V of 1943, in the Mysore Gazette, for general information.

B K Ramakrishnaiya

Secretary to Government,
Law Department.

To

(1) The Compiler, Mysore Gazette, for publication in part IV of the Gazette, in English and Kannada and for supply of spare copies in English and Kannada, as per standing orders.

(2) Copy to the Translation Section.

KSH

As passed by the Legislative Council

Act No V of 1943

THE MECHANICAL LIGHTERS (EXCISE DUTY) BILL.

An Act ~~A Bill~~ to provide for the Imposition and Collection of an Excise Duty on Mechanical Lighters.

(Received the assent of His Highness on the 6th day of January 1943)

WHEREAS it is expedient to impose an excise duty on mechanical lighters, and to provide for the collection thereof;

It is hereby enacted as follows:—

Short title and extent.

1. (i) This Act may be called the Mechanical Lighters (Excise Duty) Act, 1943.

(ii) It extends to the whole of Mysore.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context:—

(*a*) "manufactory" means any premises wherein mechanical lighters are manufactured;

(*b*) "mechanical lighter" means any mechanical or chemical contrivance for causing ignition, which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a manufactory in an incomplete state or requiring for its completion the addition of a flint; and

(*c*) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory.

Imposition of duty.

3. A duty of excise at the rate of *one rupee and eight annas* per lighter shall be levied on every mechanical lighter manufactured in any manufactory in Mysore and issued out of such manufactory after the commencement of this Act, and shall be payable by the owner of the manufactory.

Recovery of duty with penalty.

4. (*i*) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding three times the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(*ii*) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition

to, and not in substitution for, any other penalty incurred under this Act.

Issue from manufactory.

5. No person shall issue any mechanical lighter out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the Government.

Powers of Government to prohibit import.

6. The Government may, by notification in the official Gazette, prohibit absolutely, or with such exceptions as it thinks fit, the bringing of mechanical lighters into Mysore from British India or from any specified Indian State.

Prohibition of manufacture without licence.

7. From such dates as may be fixed by the Government by notification in the official Gazette in this behalf, no person shall manufacture mechanical lighters in Mysore except under and in accordance with a licence to manufacture issued under this Act.

Penalty for issue from manufactory in contravention of section 5.

8. Whoever contravenes the provisions of section 5 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for import in contravention of Act.

9. (i) Whoever, in contravention of any notification made under section 6, imports, or attempts to import, mechanical lighters into Mysore, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to three times the amount of the duty which would be payable on the mechanical lighters if they were liable to duty in Mysore, or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

(ii) Whoever abets an offence punishable under sub-section (i) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code, as in force in Mysore, be punishable with the punishment provided for the offence.

Penalty for manufacture without licence.

10. Whoever, without a licence to manufacture, or in contravention of the terms of such licence, manufactures mechanical lighters, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

11. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act, or the rules to supply, or knowingly supplies

false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Power of Courts to order forfeiture.

12. Any Court trying an offence under this Act may order that any mechanical lighters, together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to the Government.

Power of Government to make rules.

13. (i) The Government may, by notification in the official Gazette, make rules to carry into effect the purposes and objects of this Act.

(ii) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(*b*) provide for the distinguishing of mechanical lighters which have been manufactured under licence, or on which duty has been paid, or which are exempt from duty under this Act;

(*c*) regulate the issue of mechanical lighters out of any manufactory;

(*d*) impose on the owners of manufactories and on persons engaged in the sale of mechanical lighters the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(*e*) provide for the issuing of licences, the form and the conditions of licences, and the fees to be charged therefor;

(*f*) provide for the detention of mechanical lighters for the purpose of exacting the duty, the confiscation, otherwise than under section 12, of articles in respect of which breaches of the Act or rules have been committed, and the disposal of articles so detained or confiscated;

(*g*) authorise and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of mechanical lighters; and

(*h*) authorise and regulate the composition of offences against, or liabilities incurred under, the Act and rules, including composite payments in lieu of duty.

(iii) In making any rule under this section, the Government may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

(Sd) N. Madhava Rau,
Dewan

NOTIFICATION.

Order No. Rl. 731—*Legis.* 46-42-1, *dated Bangalore, the* 19*th January* 1943.

Ordered that the accompanying Mechanical Lighters (Excise Duty) Act, 1943, which received the assent of His Highness the Maharaja, on the 6th day of January 1943, be published as Act V of 1943, in the *Mysore Gazette*, for general information.

C. NARAYANASWAMY NAIDU,
Secretary to Government,
Law Department.

ACT V OF 1943.

THE MECHANICAL LIGHTERS (EXCISE DUTY) ACT, 1943.

An Act to provide for the Imposition and Collection of an Excise Duty on Mechanical Lighters.

(Received the assent of His Highness the Maharaja on the sixth day of January 1943.)

Whereas it is expedient to impose an excise duty on mechanical lighters, and to provide for the collection thereof; It is hereby enacted as follows:—

Short title and extent.

1. (i) This Act may be called the Mechanical Lighters (Excise Duty) Act, 1943.

(ii) It extends to the whole of Mysore.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context—

(*a*) "manufactory" means any premises wherein mechanical lighters are manufactured;

(*b*) "mechanical lighter" means any mechanical or chemical contrivance for causing ignition, which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a manufactory in an incomplete state or requiring for its completion the addition of a flint; and

(*c*) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory.

Imposition of duty.

3. A duty of excise at the rate of one rupee and eight annas per lighter shall be levied on every mechanical lighter manufactured in any manufactory in Mysore and issued out of such manufactory after the commencement of this Act, and shall be payable by the owner of the manufactory.

Recovery of duty with penalty.

4. (*i*) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding three times the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(*ii*) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

Issue from manufactory.

5. No person shall issue any mechanical lighter out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the Government.

Powers of Government to prohibit import.

6. The Government may, by notification in the official Gazette, prohibit absolutely, or with such exceptions as it thinks fit, the bringing of mechanical lighters into Mysore from British India or from any specified Indian State.

Prohibition of manufacture without licence.

7. From such dates as may be fixed by the Government by notification in the official Gazette in this behalf, no person shall manufacture mechanical lighters in Mysore except under and in accordance with a licence to manufacture issued under this Act.

Penalty for issue from manufactory in contravention of section 5.

8. Whoever contravenes the provisions of section 5 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for import in contravention of Act.

9. (i) Whoever, in contravention of any notification made under section 6, imports, or attempts to import, mechanical lighters into Mysore, shall be punishable with imprisonment which may extend to six months, or with

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(ii) Whoever abets an offence punishable under sub-section (i) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code, as in force in Mysore, be punishable with the punishment provided for the offence.

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11. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act, or the rules to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

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13. (i) The Government may, by notification in the official Gazette, make rules to carry into effect the purposes and objects of this Act.

(ii) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

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(*d*) impose on the owners of manufactories and on persons engaged in the sale of mechanical lighters the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(*e*) provide for the issuing of licences, the form and the conditions of licences, and the fees to be charged therefor;

(*f*) provide for the detention of mechanical lighters for the purpose of exacting the duty, the confiscation, otherwise than under section 12, of articles in respect of which breaches of the Act or rules have been committed, and the disposal of articles so detained or confiscated;

(*g*) authorise and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of mechanical lighters; and

(*h*) authorise and regulate the composition of offences against, or liabilities incurred under, the Act and rules, including composite payments in lieu of duty.

(iii) In making any rule under this section, the Government may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

N. MADHAVA RAU,
Dewan.

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